UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1

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In Re:

Garces Restaurant Group, Inc., d/b/a Garces Group, et al.,1

Debtors.

Case No.: 18- 19054 (JNP)

(Jointly Administered)

Chapter: 11

SUPPLEMENTAL CERTIFICATION OF EDWARD A. PHILLIPS PURSUANT TO SECTIONS 327 AND 101(14) OF THE BANKRUPTCY CODE AND DISCLOSURE PURSUANT TO FEDERAL RULES OF BANKRUPTCY PROCEDURE 2014(a) AND 2016(B)

I, Edward A. Phillips, CPA/CFF, CIRA, CFE, being of full age, certify as follows:

- 1. I am a partner for EisnerAmper LLP ("<u>EisnerAmper</u>"). I have actual knowledge of the facts set forth herein and am authorized to make this Supplemental Certification on EisnerAmper's behalf.
- 2. On May 2, 2018 (the "Petition Date"), the Debtors each filed a voluntary petition for relief pursuant to chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of New Jersey (the "Court").

¹ The Debtors in these cases and the last four digits of their employee identification numbers are: GRGAC1, LLC d/b/a Amada (7047); GRGAC2, LLC d/b/a Village Whiskey (7079); GRGAC3, LLC d/b/a Distrito Cantina (7109); GRGAC4, LLC (0542); Garces Restaurant Group, Inc. d/b/a Garces Group (0697); Latin Valley 2130, LLC; La Casa Culinary, LLC d/b/a Amada Restaurant (4127); Garces Catering 300, LLC d/b/a Garces Catering (3791); Latin Quarter Concepts, LLC d/b/a Tinto d/b/a Village Whiskey (0067); UrbanFarm, LLC d/b/a JG Domestic (3014); GR300, LLC d/b/a Volver (0347); GRG2401, LLC (7222); GRGChubb1, LLC (8350); GRGKC1, LLC; GRGWildwood, LLC (9683); GRGNY2, LLC (0475); GRGDC2, LLC d/b/a Latin Market (8878); GRGBookies, LLC d/b/a The Olde Bar (4779); and GRGAC5, LLC (9937).

- 3. On May 17, 2018, the Debtors filed with this Court an Application to retain EisnerAmper as their Financial Advisor and Accountant [Docket No. 119] (the "Application"). An Order authorizing the retention of EisnerAmper as the Debtors' Financial Advisor and Accountant was entered on June 4, 2018 [Docket No. 249].
- 4. In support of the Application, I filed with this Court a Certification of Professional to retain EisnerAmper as the Debtors' Financial Advisor and Accountant [Docket No. 119-1] (the "Initial Certification").
- 5. As set forth in the Initial Certification, EisnerAmper performed a conflict of interest search to identify any actual or potential conflict of interest. In this regard, I submit this Supplemental Certification to provide additional disclosure required under Bankruptcy Rule 2014(a).
- 6. On or about July 13, 2018, EisnerAmper became aware that EisnerAmper acts as the outside accountants to Fox Rothschild LLP ("Fox"). In connection with these cases, Fox has been retained as counsel to the Official Committee of Unsecured Creditors.
- 7. EisnerAmper professionals providing services to Debtors will not provide services to Fox, nor will EisnerAmper professionals providing services to Fox provide services to the Debtors. Fox represents less than one-tenth of one percent (0.1%) of EisnerAmper's annual revenues.
- 8. EisnerAmper does not believe the relationship described herein affects EinserAmper's disinterestedness or its qualification to act as Financial Advisor and Accountant to the Debtors, nor does such a relationship create a conflict of interest.

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I certify under penalty of perjury that the above information is true and correct.

Date: July 17, 2018

Edward A. Phillips